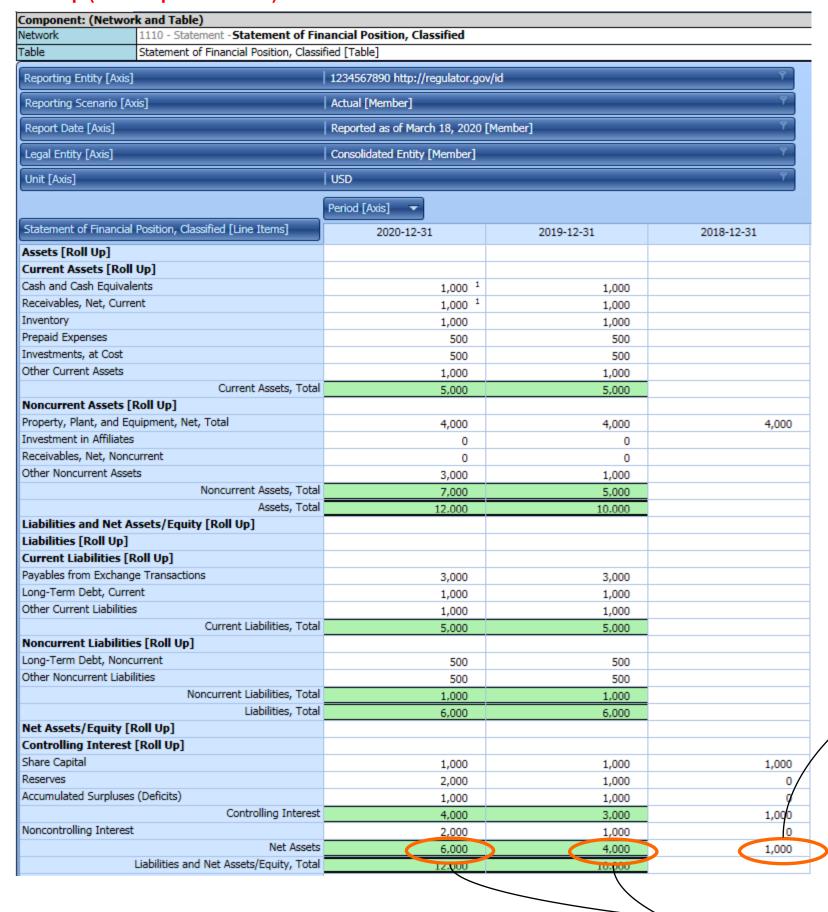
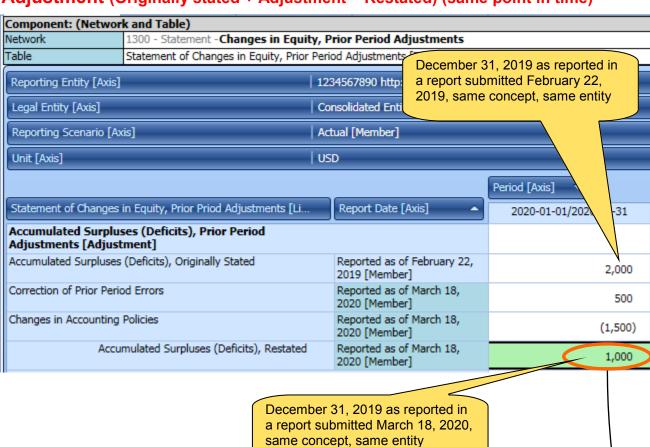
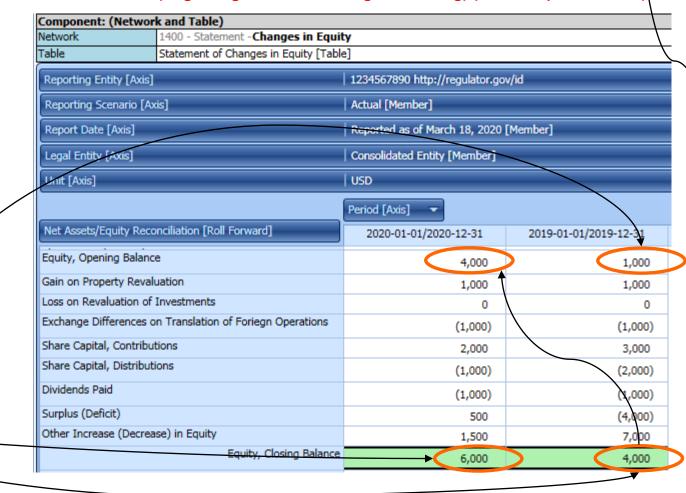
#### Roll Up (As at a point in time)



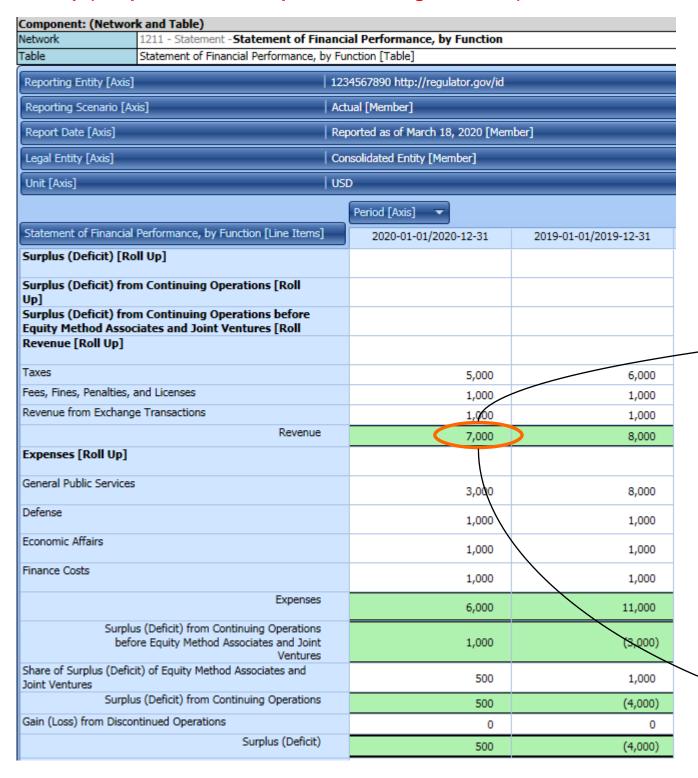
#### Adjustment (Originally stated + Adjustment = Restated) (same point in time)



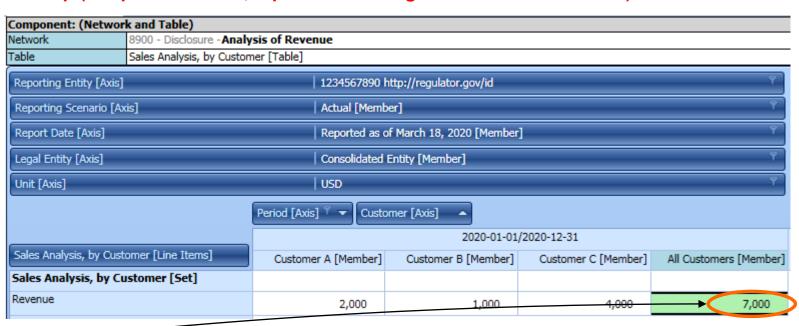
#### Roll Forward (Beginning balance + Changes = Ending) (different point in time)



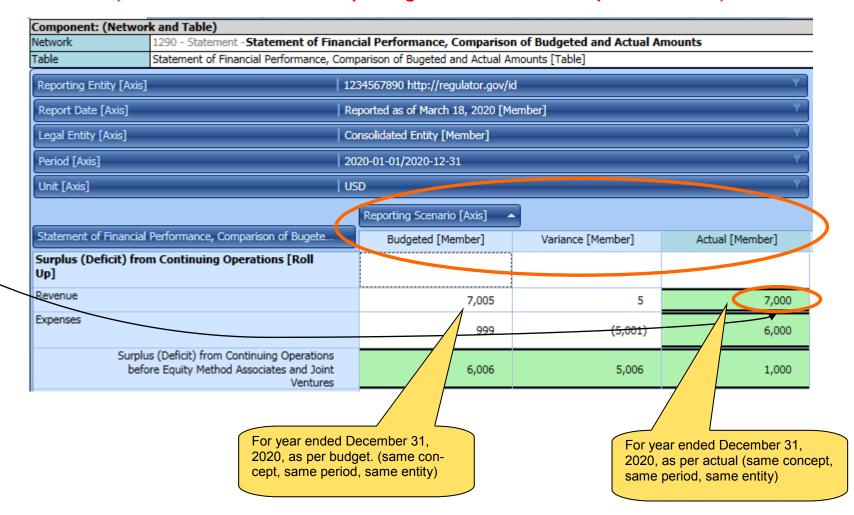
# Roll Up (For period of time, represented using line items)



## Roll Up (For period of time, represented using members of dimension)



## Variance (Difference between two reporting scenarios for same period of time)



**Roll Up** — Calendar period or point in time stays the same; reporting economic entity stays the same; report date stays the same; reporting scenario stays the same; **concept of the fact reported changes**. (This is the same whether the roll up is represented using line items exclusively or member's of a dimension.)

**Adjustment** — Calendar period or point in time stays the same; reporting economic entity stays the same; **report date changes**; reporting scenario stays the same; concept used to report fact stays the same.

Roll Forward — Calendar point in time changes (periods cannot be rolled forward); reporting economic entity stays the same; report date stays the same; concept used to report fact stays the same.

**Variance** — Calendar period or point in time stays the same; reporting economic entity stays the same; report date stays the same; reporting scenario changes; concept used to report fact stays the same.

A **balance sheet** is two *roll ups*: "Assets" and "Liabilities and Equity". Those two roll ups always have the same value and must agree. An **income statement** is a *roll up* of "Net income (loss)". A **statement of changes in equity** is a *roll forward* of "Equity" of which Net income (loss) is part and therefore must tie correctly to the equity *roll forward* correctly. A **statement of cash flows** is a *roll up* of "Net cash flow" and then a *roll forward* of the balance sheet line item "Cash and cash equivalents" and therefore must tie to the balance sheet. Much, but not all, of the notes to the financial statements provide additional details of information on the primary financial statements in the form of *roll ups* or *roll forwards*. Prior period *adjustments* tend to be made to equity for errors and changes in accounting policy and tend to be rare. *Variances* are more common than adjustments but are less common than roll forwards and roll ups.

# **Common Dimensions:**

Reporting entity (or economic entity issuing report)

Calendar Period (or called simply period)

Report Date (date that a report is submitted or released)

Reporting Scenario (scenario under which a fact is reported such as actual, budgeted, forecast)